

Amendments to the Specification:

Please replace the paragraph beginning at page 4, line 18, with the following rewritten paragraph:

In the present invention, it is necessary that the value of the birefringence ($\Delta n(a)$) of the birefringent layer (a) satisfies the above formula (3), i.e., the value of the birefringence ($\Delta n(a)$) needs to be in the range from ~~[[0.005]]~~ 0.0005 to 0.5. When the value of the birefringence ($\Delta n(a)$) is ~~[[0.005]]~~ 0.0005 or more, it is possible to obtain a thinner birefringent layer. On the other hand, when the value of the birefringence ($\Delta n(a)$) is 0.5 or less, it is possible to control the retardation easily. In order to obtain an optical film with excellent productivity, the value of the birefringence ($\Delta n(a)$) preferably ranges from 0.01 to 0.2, more preferably from 0.02 to 0.15.